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May 14, 2007

Kevin Fritz, Esq.
Storch Amini Munves PC
2 Grand Central Tower
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Dear Mr. Fritz:

In response to your letter of April 25, 2007, please be advised that we cannot find any documents regarding any Shareholders Agreements between the Stockholders of Blimpie of California, Inc.

Be further advised that we have requested of Gumbiner, Savett, Finkel, Fingleson & Rose, Blimpie of California's accountants in Los Angeles during the 1990's, details of the advances made to officers of the corporation.

Finally, pursuant to California Corporation Code Specifications, Section 1601a, we are prepared to make available to you on behalf of your client the financial records of the company, during the week of June 11th at your convenience. Please notify us of the date that you would like to come to our offices to review and copy any records available.

Very truly yours,

A handwritten signature in black ink, appearing to read "Jeffrey K. Endervelt". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Jeffrey K. Endervelt

JKE:dr